

# CERTIFICATE

State of Kansas  
Special District

2019

To the Clerk of Atchison County, State of Kansas

We, the undersigned, officers of

**Pleasant Grove Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2019; and (3) the  
Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

			2019 Adopted Budget			
Table of Contents:			Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019			2			
Allocation MVT, RVT, 16/20M Vehicle Tax			3			
Schedule of Transfers			4			
Statement of Indebt. & Lease/Purchase			5			
Fund	K.S.A.					
General	0	6	1,600	1,081	0.299	
Debt Service	10-113					
Non-Budgeted Funds		7				
Totals		xxxxxxx	1,600	1,081		
Budget Summary		8				
Neighborhood Revitalization Rebate		9				
Resolution required? Notice of the vote to adopt required to be published?			Yes	County Clerk's Use Only 3,624,927 Nov. 1, 2018 Total Assessed Valuation		

Assisted by:

Michelle Phillips

County Clerk

Address:

423 N 5th St.

Atchison, KS 66002

Email:

mphillips@atcoks.org

*Charles Chester*

*James Flory*

*Paul (Dunlop)*

*Donald (Crawley) Lee, Jr.*

Attest: 10-26, 2018

*Michelle Phillips*

County Clerk

Governing Body

CPA Summary

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 845
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 845

**2018 Valuation Information for Valuation Adjustments**

4. New improvements for 2018:	+ 27,333	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ 49,584	
5b. Personal property 2017	- 61,229	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:	0	
7. Total valuation adjustment (sum of 4, 5c, 6)	27,333	
8. Total estimated valuation July, 1, 2018	3,624,927	
9. Total valuation less valuation adjustment (8 minus 7)	3,597,594	
10. Factor for increase (7 divided by 9)	0.00760	
11. Amount of increase (10 times 3)	+ \$ 6	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 851	
13. Debt service levy in this 2019 budget	0	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	851	
15. Consumer Price Index for all urban consumers for calendar year 2017	0.021	
16. Consumer Price Index adjustment (3 times 15)	\$ 18	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 869	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Pleasant Grove Cemetery  
Atchison County

2019

State of Kansas  
Special District

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	845	65	2	22	9	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	845	65	2	22	9	1

County Treas Motor Vehicle Estimate

65

County Treas Recreational Vehicle Estimate

2

County Treas 16/20M Vehicle Estimate

22

County Treas Commercial Vehicle Tax Estimate

9

County Treas Watercraft Tax Estimate

1

MVT Factor 0.07692

RVT Factor 0.00237

16/20M Factor 0.02604

Comm Veh Facto 0.01065

Watercraft Factor 0.00118

Pleasant Grove Cemetery  
Atchison County

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

**\*Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.





**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District  
2019

The governing body of  
**Pleasant Grove Cemetery**  
**Atchison County**

meet on October 11, 2018 at 1:30 pm at Atchison County Courthouse 423 N 5th St., Atchison, KS 66002 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. budget information is available at Atchison County Clerk's Office 423 N 5th St., Atchison, KS 66002 and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	1,160	0.403	1,500	0.256	1,600	1,081	0.298
Debt Service							
Non-Budgeted Funds							
Totals	1,160	0.403	1,500	0.256	1,600	1,081	0.298
Less: Transfers	0		0		0		
Net Expenditures	1,160		1,500		1,600		
Total Tax Levied	1,209		845		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,996,871		3,304,215		3,624,927		

Outstanding Indebtedness,

Jan 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Donald Cowley  
Pleasant Grove Cemetery Treasurer



Pleasant Grove Cemetery

2019

**2019 Neighborhood Revitalization Rebate**

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2018 July 1 Valuation: 3,624,927

Valuation Factor: 3,624.927

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

\*\*This information comes from the 2019 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

RESOLUTION NO. \_\_\_\_\_

*A resolution expressing the property taxation policy of the Pleasant Grove Cemetery governing body with respect to financing the annual budget for 2019*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Pleasant Grove Cemetery exceeding the amount levied to finance the 2018 budget of the Pleasant Grove Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Pleasant Grove Cemetery provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Pleasant Grove Cemetery governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 30 day of September 2018 by the Pleasant Grove Cemetery governing body, Atchison County, Kansas.

Pleasant Grove Cemetery Governing Body

Sam Flory

Charles Chester

Ad Duda

Donald Cowley Sec. Treas.

**Sample Notice of Vote Publication****Notice of Vote - Pleasant Grove Cemetery**

In adopting the 2019 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2018 budget, adjusted by the 2017 CPI for all urban consumers. 4 members voted in favor of the budget and 0 members voted against the budget.

# AFFIDAVIT OF PUBLICATION

*The Atchison Globe*  
A Division of NPG Newspapers, Inc.  
308 Commercial Atchison KS 66002

Reference: 114808

P.O. :

Ad ID: 6563470

DESC. : Cemetery Budget Hearing

ATCHISON COUNTY CLERK  
423 N 5TH  
ATCHISON, KS 66002

County of Atchison  
State of Kansas

I, Sandra Ridings, being first duly sworn, deposes and says: That she is the Legal Ad Coordinator of the ATCHISON GLOBE, a Newspaper printed in the State of Kansas, and published in and of general circulation in Atchison County, Kansas, with a general paid circulation on a Twice weekly basis in Atchison County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

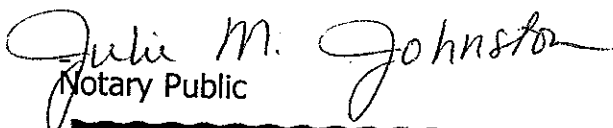
Said newspaper is a Twice Weekly published on Wednesdays and Saturdays, has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Atchison in said county as second class matter.

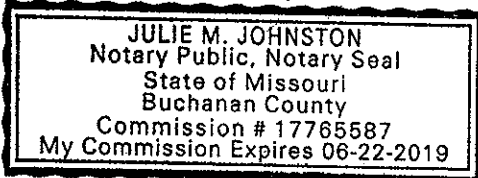
The affixed notice appeared in said newspaper on the following date(s):

Run Dates: 09/29/18 to 09/29/18  
Appearances: 1  
AD SPACE: 126  
TOTAL COST: \$106.22  
FILED ON 10/01/18

(Signed) 

Subscribed and sworn before me this  
1 day of Oct 20 18

  
Notary Public



## NOTICE OF BUDGET HEARING

The governing body of Atchison County for the listed Special Districts of the County will meet on October 11, 2018 at 1:30 pm at the County Commission Room, Courthouse, 423 North 5th St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the County Clerk's Office, 423 North 5th St, Atchison and will be available at the hearing

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuations.

Other District Funds	Prior Year Actual 2017		Current Year Estimate 2018		Budget Authority for Expenditures	Proposed Budget 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*		Amount of 2017 Ad Valorem Tax	July 1, 2017 Est. Valuation	Est. Tax Rate*
Cemetery Districts								
Brush Creek Cemetery	10,000	2.389	10,000	4.033	10,000	727	1,780,504	0.408
Camp Creek Cemetery	1,596	0.092	1,600	0.083	1,600	1,516	10,510,081	0.144
Cummings Cemetery	3,250	1.124	4,700	0.747	4,700	2,848	3,157,288	0.902
Birmingham Cemetery	8,181	0.709	8,200	1.176	8,200	5,519	6,593,504	0.837
Huron Cemetery	3,600	0.756	3,750	0.706	4,500	1,716	4,295,185	0.400
Lancaster Cemetery	8,753	0.808	12,400	1.598	12,400	6,924	7,740,247	0.895
Larkinsburg Cemetery	6,500	2.122	7,500	1.729	8,000	4,968	3,423,935	1.451
Monrovia Cemetery	3,827	2.334	3,875	2.181	3,875	1,944	1,283,289	1.515
Muscolah Cemetery	9,512	1.309	9,512	1.075	9,512	5,591	6,944,815	0.805
Pardoo Cemetery	3,300	1.263	3,500	1.335	3,500	1,994	2,517,264	0.792
Pleasant Grove Cemetery	1,500	0.403	1,500	0.256	1,600	1,081	3,624,927	0.298

\*Tax rates are expressed in mills.

Michelle Phillips, Atchison County Clerk



Erin Deviney



Gordon McAda

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Published in the Atchison Globe Sat., 9/29/18.

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Gumming Cemetery	3,250	0.709	3,200	1.176	3,200	5,519	6,593,504	0.837
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Pleasant Grove Cemetery	1,500	0.403	1,500		1,500			

\*Tax rates are expressed in mills.

Michelle Phillips, Atchison County Clerk

# Professional

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